--- 2/21st Pound - Imperial Tobacco, Granby ---

Prior to the tabling of the 1st Wartime Budget in September 1939, the definitive 2/21st pound **RN-22** was already in circulation. The hidden letters on the stamp are "H-P". On February 17th 1939, BABN reported that a plate contained 150 stamps – probably 15 x 10 impressions.

Apparently, pre-war, the size was intended for sale in the City of Montreal (and its environs) which on July 1st 1935 had enacted a 2% municipal retail sales tax, with any fraction of a tax-cent counting as a whole cent. Across Canada, the larger 1/10th pound pouch was being sold at the same price.

RN-22 - 2/21st pound, perf 11, coded **1-23-D / BID** by "Imperial Tobacco", Granby in November 1938

[RN-22]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	---	**BID**	---
1939	**AJA**	**BJA**	**CJA**	**AJB**	---	---	---	---	**CJC**	---	---	---

Under the 1st Wartime Budget of September 13th 1939 the *excise duty* on manufactured tobacco was increased from 20¢ to 25¢ per pound. The production of the 2/21st pound pouch stopped, and "Imperial Tobacco" overprinted their *on-hand* copies of RN-22 for use at 1/11th pounds as **RN-44**.

RN-44 - 1/11 on 2/21st pound, perf 11, overprinted by "Imperial Tobacco", Granby, in October 1939

[RN-44]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	**AJD**	---	---

When the Budget of June 1942 (while maintaining the excise duty at 35¢ per pound) imposed an added excise tax of 1¢ per ounce, or fraction thereof, on manufactured tobacco Imperial Tobacco, Granby, surcharged their *on-hand* sheets of **RN-22** with a 3 and 2 mm. two-line red Gothic **2¢ / EXCISE TAX** as **RN-70**.

RN-70 - **2¢ / EXCISE TAX** on 2/21st pound, perf 11, surcharged by "Imperial Tobacco," Granby, for the June 1942 Budget

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For general distribution under the 1942 Budget BABN surcharged sheets of **RN-22** with their three-line 6 and 3 mm. red Gothic **2c. / EXCISE / TAX** as **RN-138**.

RN-138 - RN-22 surcharged **2c. / EXCISE / TAX** by BABN for the June 1942 Budget, coded **1-23D / CMC** by "Imperial Tobacco", Granby, in September 1942

[RN-138]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	**BMC**	**CMC**	**AMD**	**BMD**	**CMD**
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce, or fraction thereof, "Imperial Tobacco", Granby, re-surcharged their *on-hand* sheets of RN-138 with a 7 mm. Gothic deep blue **4c.** over an 11 x 4 mm. killer blue slug **OO** as the company provisional **RN-151**.

RN-151 - RN-138 with a *one-time* re-surcharge **4c. / OO / 1-23D / COA** by "Imperial Tobacco", Granby, in March 1943

[RN-151]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	**COA**	**AOB**	---	---	---	---	---	---	---	---

Under the Budget of March 1943 BABN also re-surcharged RN-138 with their usual dark blue 7 mm. Gothic **4c.** killer as **RN-199**.

RN-199 - RN-138 re-surcharged **4c.** by BABN for the March 1943 Budget, coded **1-23D / AOB** by "Imperial Tobacco", Granby in April 1943

[RN-199]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	**AOB**	---	---	---	---	---	---	---	---
1944	---	---	**CPA**	**APB**	---	---	---	---	---	---	---	---

For general distribution under the Budget of March 1943, BABN surcharged RN-22 with a 6 and 3 mm. three-line red Gothic **4c. / EXCISE / TAX** as **RN-213**.

RN-213 - RN-22 surcharged **4c. / EXCISE / TAX** by BABN for the March 1943 Budget, coded **1-23D / COB** by "Imperial Tobacco", Granby in June 1943

[RN-213]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	**BOB**	**COB**	**AOC**	**BOC**	**COC**	**AOD**	**BOD**	**COD**
1944	**APA**	**BPA**	**CPA**	**APB**	**BPB**	**CPB**	**APC**	**BPC**	**CPC**	**APD**	**BPD**	**CPD**
1945	**ASA**	**BSA**	**CSA**	**ASB**	**BSB**	**CSB**	**ASC**	**BSC**	**CSC**	**ASD**	**BSD**	**CSD**
1946	**ATA**	**BTA**	**CTA**	**ATB**	**BTB**	**CTB**	---	**BTC**	---	**ATD**	**BTD**	**CTD**
1947	---	---	**CVA**	**AVB**	**BVB**	**CVB**	**AVC**	**BVC**	---	---	---	---

In 1947 legislation abolished the necessity of printing the surcharge on the excise stamp, and the use of **RN-22** resumed.

RN-22 - 2/21st pound, perf 11, coded **1-23D / CVC** by "Imperial Tobacco", Granby in September 1947

[RN-22]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	---	---	---	---	---	**CVC**	**AVD**	---	---
1948	---	---	**CAA**	**AAB**	---	**CAB**	---	---	---	---	**DBA**	**DAD**
1949	**ABA**	**BBA**	**CBA**	**ABB**	**BBB**	**CBB**	**ABC**	**BBC**	**CBC**	**ABD**	**BBD**	**CBD**
1950	**ACA**	**BCA**	**CCA**	**ACB**	**BCB**	**CCB**	**ACC**	**BCC**	**CCC**	**ACD**	**BCD**	**CCD**
1951	**ADA**	**BDA**	**CDA**	---	---	---	---	---	---	---	---	---

Apparently this was the *end-of-letter coding* for the 2/21st pound stamp.

The cancellation collection does not contain an “Imperial Tobacco” cancelled copy of **RN-253** (the *new Series C* with blue denominations), or an “Imperial Tobacco” cancelled copy of **RN-283**(with black denominations).

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-23D \ 2-21st pound],
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